

Sep 1, 2022

ANGELA E. NOBLE
CLERK U.S. DIST. CT.
S. D. OF FLA. - Miami

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA
22-20414-CR-SCOLA/GOODMAN
CASE NO. _____
26 U.S.C. § 7202

UNITED STATES OF AMERICA

vs.

RODOLFO FERNANDO PUIG,

Defendant.

INFORMATION

The United States of America charges that:

GENERAL ALLEGATIONS

At all times material to this Information:

1. The Defendant, **RODOLFO FERNANDO PUIG**, resided in Miami, Florida, in the Southern District of Florida.
2. **RODOLFO FERNANDO PUIG** owned and operated Dade Federal Investigation Agency, Inc. ("Dade Federal Investigation") which provided, among other things, private security to its clients. **PUIG** controlled the corporate bank account registered to Dade Federal Investigation, signed payroll checks for Dade Federal Investigation, and managed Dade Federal Investigation's vendor payments.
3. The Internal Revenue Service ("IRS") was an agency of the United States Department of Treasury responsible for administering the federal tax laws of the United States of America.
4. The Federal Insurance Contribution Act ("FICA") required employers to withhold Medicare and Social Security taxes from their employees' wages. The Internal

Revenue Code also required employers to withhold federal income taxes from their employees' wages. Employers, who held these taxes in trust for the United States of America, were required to pay them over to the IRS on behalf of their employees. Collectively, these withheld taxes were known as "trust fund taxes."

5. An individual who had the authority required to exercise significant control over the employer's financial affairs was responsible for collecting, accounting for, and paying over the withheld trust fund taxes, and was called a "responsible person." Responsible persons whose employer's annual liability for trust fund taxes was greater than \$1,000 were required to report the employment taxes due for the employer on an Employer's Quarterly Federal Tax Return ("Form 941") on a quarterly basis. The Form 941 was due at the end of the month following the end of each calendar quarter and reported the total amount of wages and other compensation subject to withholding, the total amount of income tax withheld, the total amount of employment taxes due, and the total tax deposits the employer made with the IRS.

6. In certain circumstances, the IRS imposed a Trust Fund Recovery Penalty against a responsible person who failed to pay the withheld trust fund taxes. The Trust Fund Recovery Penalty was a financial penalty assessed against an individual who was a responsible person for trust fund taxes, who willfully failed to collect or pay those taxes over to the United States of America as required by law.

7. In or around 2012, an IRS Revenue Officer advised the defendant, **RODOLFO FERNANDO PUIG**, that he was a "responsible person" for Dade Federal Investigation and had an obligation to pay over trust fund taxes **PUIG** withheld from the

employees' wages.

8. Throughout the calendar years 2008 through 2016, Dade Federal Investigation withheld tax payments from its employees' paychecks in the amount of \$1,909,912 and, over the same period of time, Dade Federal Investigation remitted \$252,097 to the IRS.

**Willful Failure to Collect or Pay Over Tax
(26 U.S.C. § 7202)**

During the first quarter of the year 2016, ending March 31, 2016, **RODOLFO FERNANDO PUIG** withheld and collected from the total taxable wages of his employees federal income taxes and FICA taxes in the sum of approximately \$38,524.00

On or about March 31, 2016, in Miami-Dade County, in the Southern District of Florida, the defendant,

RODOLFO FERNANDO PUIG,

did willfully fail to truthfully account for and pay over to the IRS the federal income taxes and FICA taxes withheld and due and owing to the United States for the quarter ending March 31, 2016.

In violation of Title 26, United States Code, Section 7202.



JUAN ANTONIO GONZALEZ
UNITED STATES ATTORNEY



BREEZYE TELFAIR
ASSISTANT UNITED STATES ATTORNEY

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA**

UNITED STATES OF AMERICA

CASE NO.: _____

v.

CERTIFICATE OF TRIAL ATTORNEY*

RODOLFO FERNANDO PUIG,

Defendant.**Court Division** (select one)

- ☒ Miami ☐ Key West ☐ FTP
☐ FTL ☐ WPB

Superseding Case Information:

New Defendant(s) (Yes or No) _____
 Number of New Defendants _____
 Total number of New Counts _____

I do hereby certify that:

1. I have carefully considered the allegations of the indictment, the number of defendants, the number of probable witnesses and the legal complexities of the Indictment/Information attached hereto.
2. I am aware that the information supplied on this statement will be relied upon by the Judges of this Court in setting their calendars and scheduling criminal trials under the mandate of the Speedy Trial Act, Title 28 U.S.C. §3161.
3. Interpreter: (Yes or No) No
List language and/or dialect: _____
4. This case will take 0 days for the parties to try.
5. Please check appropriate category and type of offense listed below:
 (Check only one) (Check only one)
 I ☒ 0 to 5 days ☐ Petty
 II ☐ 6 to 10 days ☐ Minor
 III ☐ 11 to 20 days ☐ Misdemeanor
 IV ☐ 21 to 60 days ☒ Felony
 V ☐ 61 days and over
6. Has this case been previously filed in this District Court? (Yes or No) No
If yes, Judge _____ Case No. _____
7. Has a complaint been filed in this matter? (Yes or No) No
If yes, Magistrate Case No. _____
8. Does this case relate to a previously filed matter in this District Court? (Yes or No) No
If yes, Judge _____ Case No. _____
9. Defendant(s) in federal custody as of _____
10. Defendant(s) in state custody as of _____
11. Rule 20 from the _____ District of _____
12. Is this a potential death penalty case? (Yes or No) No
13. Does this case originate from a matter pending in the Northern Region of the U.S. Attorney's Office prior to August 8, 2014 (Mag. Judge Shaniek Maynard)? (Yes or No) No
14. Does this case originate from a matter pending in the Central Region of the U.S. Attorney's Office prior to October 3, 2019 (Mag. Judge Jared Strauss)? (Yes or No) No

By: _____

Breezy Telfair
 Breezy Telfair

Assistant United States Attorney

FL Bar No. 18055

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

PENALTY SHEET

Defendant's Name: Rodolfo Fernando Puig

Case No: _____

Count #: 1 /

Willful Failure to Collect or Pay Over Tax

Title 26, United States Code, Section 7202

* Max. Term of Imprisonment:	5 Years
* Mandatory Min. Term of Imprisonment (if applicable):	N/A
* Max. Supervised Release:	3 Years
* Max. Fine:	\$250,000.00

*Refers only to possible term of incarceration, supervised release and fines. It does not include restitution, special assessments, parole terms, or forfeitures that may be applicable.

AO 455 (Rev. 01/09) Waiver of an Indictment

UNITED STATES DISTRICT COURT

for the
Southern District of Florida



United States of America

v.

Rodolfo Fernando Pulg,

Defendant

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)
)
)
)

Case No.

WAIVER OF AN INDICTMENT

I understand that I have been accused of one or more offenses punishable by imprisonment for more than one year. I was advised in open court of my rights and the nature of the proposed charges against me.

After receiving this advice, I waive my right to prosecution by indictment and consent to prosecution by information.

Date: _____

Defendant's signature

Signature of defendant's attorney

Printed name of defendant's attorney

Judge's signature

Judge's printed name and title

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

CASE NUMBER: _____

BOND RECOMMENDATION

DEFENDANT: RODOLFO FERNANDO PUIG

\$50,000 Personal Surety co-signed by a family member
(Personal Surety) (Corporate Surety) (Cash) (Pre-Trial Detention)

By:


AUSA: Breezye Telfair

Last Known Address: _____

What Facility: _____

Agent(s):

Michael Benivegna
(FBI) (SECRET SERVICE) (DEA) (IRS) (ICE) (OTHER)

AO 83 (Rev. 06/09) Summons in a Criminal Case

UNITED STATES DISTRICT COURT
for the
Southern District of Florida

United States of America
v.
Rodolfo Fernando Puig,

Case No.

Defendant

SUMMONS IN A CRIMINAL CASE

YOU ARE SUMMONED to appear before the United States district court at the time, date, and place set forth below to answer to one or more offenses or violations based on the following document filed with the court:

- ☐ Indictment ☐ Superseding Indictment ☒ Information ☐ Superseding Information ☐ Complaint
☐ Probation Violation Petition ☐ Supervised Release Violation Petition ☐ Violation Notice ☐ Order of Court

Place: Magistrate Judge Lissette M. Reid
C. Clyde Atkins U.S. Courthouse
301 North Miami Avenue, 3rd Floor
Miami, Florida 33128

Courtroom No.: 3rd Floor

Date and Time: 09/06/2022 2:00 pm

This offense is briefly described as follows:

Willful Failure to Collect or Pay Over Tax, in violation of Title 26, United States Code, Section 7202

Date:

9/1/2022



Issuing officer's signature

Melissa Michel - Clerk

Printed name and title

I declare under penalty of perjury that I have:

- ☐ Executed and returned this summons ☐ Returned this summons unexecuted

Date:

Server's signature

Printed name and title